

**PROPOSED AMENDMENTS TO
HOUSE BILL 2119**

1 Delete line 3 of the printed bill and insert “creating new provisions;
2 amending ORS 316.758 and section 42, chapter 913, Oregon Laws 2009; and
3 prescribing an effective date.”.

4 After line 7, insert:

5 **“SECTION 2.** ORS 316.758, as amended by section 9, chapter 114, Oregon
6 Laws 2014, is amended to read:

7 “316.758. (1) In addition to the personal exemption credit allowed by this
8 chapter for state personal income tax purposes, there shall be allowed an
9 additional personal exemption credit for the taxpayer if the taxpayer:

10 **“(a)** Has a severe disability at the close of the taxable year[.]; **and**

11 **“(b)** **Has adjusted gross income, as reported on any type of return,**
12 **that does not exceed \$100,000 for the tax year.**

13 **“(2)** The amount of the credit [*allowed for the tax year shall be calculated*
14 *as provided in ORS 316.085, except that the amount may not be reduced on the*
15 *basis of income under ORS 316.085 (5)] **shall be equal to the amount al-**
16 **lowed as the personal exemption credit for the taxpayer for state per-**
17 **sonal income tax purposes for the tax year.***

18 **“SECTION 3.** The amendments to ORS 316.758 by section 2 of this
19 **2015 Act apply to tax years beginning on or after January 1, 2016.**

20 **“SECTION 4.** This 2015 Act takes effect on the 91st day after the
21 **date on which the 2015 regular session of the Seventy-eighth Legisla-**
22 **tive Assembly adjourns sine die.”.**

